

**UNITED STATES OF AMERICA
MERIT SYSTEMS PROTECTION BOARD**

Daniel A. Quackenbush, Appellant,

v.

Department of Justice, Agency.

Docket Number SF075288C9048

Date: July 26, 1990

Daniel A. Quackenbush, Lompoc, California, pro se.

Victoria Z. Skarpentzos, Washington, D.C., for the agency.

BEFORE

Daniel R. Levinson, Chairman
Maria L. Johnson, Vice Chairman
Jessica L. Parks, Member

OPINION AND ORDER

This compliance case is before the Board on the issue of back pay. At issue specifically is the amount of federal income tax withheld from appellant's back-pay award. For the reasons set out below, we find that the issue raised by appellant is a matter beyond the scope of our authority, and we DISMISS appellant's petition for enforcement.

Appellant filed a petition for enforcement seeking enforcement of a settlement agreement into which he entered with the agency. The agreement was incorporated into the Board's decision. The petition for enforcement raised a number of back-pay issues. In a Recommendation issued July 27, 1989, the administrative judge found that the agency was in compliance with the terms of the settlement agreement with regard to all but one issue.

Appellant alleged that the agency had withheld federal income tax in an amount higher than he had estimated. The agency argued that the amount withheld was in accordance with the governing Internal Revenue Service (IRS) regulations. The administrative judge agreed with appellant and ordered the

agency to withhold appellant's federal income tax in accordance with appellant's calculations.

The Board, however, is an administrative tribunal with limited jurisdiction. *Hipona v. Department of the Army*, 39 M.S.P.R. 522, 525 (1989). The question of whether the amount of income tax withheld from appellant's back-pay award is in accordance with the applicable law, rule, or regulation is one that does not fall within our limited jurisdiction. Appellant should, therefore, seek relief in another forum.

We find, therefore, that the issue presented is beyond the scope of the Board's jurisdiction. Accordingly, appellant's petition for enforcement is **DISMISSED**. This is the final decision of the Merit Systems Protection Board in this enforcement proceeding.

NOTICE TO APPELLANT

You have the right to request the United States Court of Appeals for the Federal Circuit to review the Board's final decision in your appeal if the court has jurisdiction. See 5 U.S.C. § 7703(a)(1). You must submit your request to the court at the following address:

United States Court of Appeals
for the Federal Circuit
717 Madison Place, N.W.
Washington, D.C. 20439

The court must receive your request for review no later than 30 calendar days after receipt of this order by your representative, if you have one, or receipt by you personally, whichever receipt occurs first. See 5 U.S.C. § 7703(b)(1).

For the Board
Robert E. Taylor, Clerk
Washington, D.C.